

United States District Court

FOR THE
NORTHERN DISTRICT OF CALIFORNIA

VENUE: SAN FRANCISCO

2010 SE. 21 P 2:08

UNITED STATES OF AMERICA,
v.

CR 10 0686

RS

RESHANA NOLEN

E-filing

DEFENDANT(S).

INDICTMENT

18 USC § 286 - Conspiracy to File False Claim (1 count)
18 USC § 287 - Filing False Claim (1 count)

A true bill.

Foreman

Filed in open court this 21st day of

September 2010

ADA YIU

Clerk

Bail, \$

No bail warrant

BERNARD ZIMMERMAN

CR10-0686 RS

AO 257 (Rev. 6/78)

DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION - IN U.S. DISTRICT COURT
 BY: ☐ COMPLAINT ☐ INFORMATION ☒ INDICTMENT
☐ SUPERSEDING
OFFENSE CHARGED
 18 USC § 286 - Conspiracy to File
 False Claim
 (1 Count)
 18 USC § 287 - Filing False Claim
 (1 Count)

☐ Petty
☐ Minor
☐ Misdemeanor
☒ Felony
PENALTY:
 18 USC § 286 - 10 yrs impris., \$250,000 fine, 3 yrs sup.
 release, \$100 spec. assess.;
 18 USC § 287 - 5 yrs impris., \$250,000 fine, 3 yrs sup.
 release, \$100 spec. assess.;
PROCEEDING

Name of Complainant Agency, or Person (& Title, if any)

INTERNAL REVENUE SERVICE

☐ person is awaiting trial in another Federal or State
 Court, give name of court

☐ this person/proceeding is transferred from another
 district per (circle one) FRCrP 20, 21 or 40. Show
 District

☐ this is a reprosecution of
 charges previously dismissed
☐ which were dismissed on
 motion of:
SHOW
DOCKET NO.
☐ U.S. Att'y ☐ Defense
☐ this prosecution relates to a
 pending case involving this same
 defendant
MAGISTRATE
CASE NO.
☐ prior proceedings or appearance(s)
 before U.S. Magistrate regarding
 this defendant were recorded under

 Name and Office of Person
 Furnishing Information on MELINDA HAAG
 THIS FORM

☒ U.S. Att'y ☐ Other U.S. Agency

 Name of Asst. U.S. Att'y
 (if assigned) THOMAS NEWMAN, AUSA, TAX DIV.

 Name of District Court, and/or Judge/Magistrate Location
 NORTHERN DISTRICT OF CALIFORNIA

DEFENDANT - U.S.

RESHANA NOLEN

DISTRICT COURT NUMBER

CR 10 0686

DEFENDANT

IS NOT IN CUSTODY
 1) ☒ Has not been arrested, pending outcome this proceeding.
 If not detained give date any prior summons
 was served on above charges
2) ☐ Is a Fugitive3) ☐ Is on Bail or Release from (show District)

NORTHERN DISTRICT OF CALIFORNIA

IS IN CUSTODY4) ☐ On this charge5) ☐ On another conviction6) ☐ Awaiting trial on other
charges
☐ Fed'l ☐ State

If answer to (6) is "Yes", show name of institution

 Has detainer
 been filed?

☐ Yes
☐ No

 If "Yes"
 give date
 filed
DATE OF
ARREST

Month/Day/Year

Or... If Arresting Agency & Warrant were not

Month/Day/Year

DATE TRANSFERRED
TO U.S. CUSTODY
☐ This report amends AO 257 previously submitted
ADDITIONAL INFORMATION OR COMMENTS**PROCESS:**
☐ SUMMONS ☐ NO PROCESS*

☒ WARRANT Bail Amount:

If Summons, complete following:

☐ Arraignment ☐ Initial Appearance

Defendant Address:

 *Where defendant previously apprehended on complaint, no new summons
 or warrant needed, since Magistrate has scheduled arraignment

Date/Time:

Before Judge:

Comments:

MELINDA HAAG
United States Attorney

FILED

2010 SE. 21 P 2:08

RECEIVED BY THE CLERK
U.S. DISTRICT COURT
SAN FRANCISCO, CALIF.

E-filing

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

RS

SAN FRANCISCO DIVISION

CR 10 0686

UNITED STATES OF AMERICA,

Plaintiff,

v.

RESHANA NOLEN,

Defendant.

VIOLATIONS:
18 U.S.C. § 286 (Conspiracy to File False
Claim) (One Count); 18 U.S.C. § 287 (Filing
False Claim) (One Count)

SAN FRANCISCO VENUE

INDICTMENT

The Grand Jury charges:

COUNT ONE: (18 U.S.C. § 286 - Conspiracy to File False Claim)

Beginning in on or about the first day of July 2008, and continuing until on or about
March 2010, in the Northern District of California and elsewhere,

RESHANA NOLEN,

and others, both known and unknown to the grand jury, unlawfully, willfully, and knowingly
agreed, combined, and conspired with others and each other to defraud the Internal Revenue
Service, an agency of the United States, by obtaining or aiding to obtain the payment or
allowance of false, fictitious, and fraudulent claims.

///

INDICTMENT
CR-10-

MANNER AND MEANS

1. RESHANA NOLEN, and others, both known and unknown to the Grand Jury, agreed to participate in, and participated in, a scheme to obtain or help others to obtain payment of false claims for refunds from the Internal Revenue Service ("IRS") by filing in their own names, or filing in the names of others, and by causing others to file, false 2007 and 2008 federal income tax returns claiming refunds to which they knew they were not entitled.

2. It was part of the conspiracy that RESHANA NOLEN procured the names and identities of others, through illegal means or by agreement with participants in the scheme, to file false federal tax returns using that identifying information.

3. As part of the scheme, RESHANA NOLEN electronically filed with the IRS, or assisted in filing, false federal income tax returns using the identities she obtained through agreement or by illegal means.

4. In order to obtain the fraudulent payment, RESHANA NOLEN agreed, combined, and conspired to use bank accounts of other individuals to receive payment. As part of the scheme, RESHANA NOLEN and others involved in the scheme requested on the false tax returns that the IRS directly deposit the fraudulent tax refund into the accounts used in the scheme.

In violation of Title 18, United States Code, Section 286.

COUNT TWO: (18 U.S.C. § 287 - Filing False Claim)

That on or about the January 17, 2008, in the Northern District of California,

RESHANA NOLEN,

made and presented to the United States Treasury Department a claim against the United States for payment of a refund of taxes in the amount of \$6,609, which she then and there knew to be false, fictitious, and fraudulent. RESHANA NOLEN made the claim by preparing and causing to be prepared, a 2007 U.S. Individual Income Tax Return, Form 1040, which was presented to the United States Treasury Department, through the Internal Revenue Service.

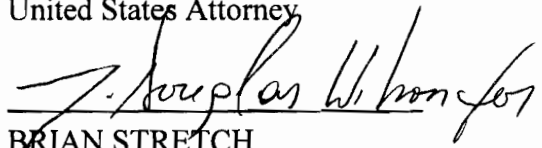
In violation of Title 18, United States Code, Section 287.

A True Bill

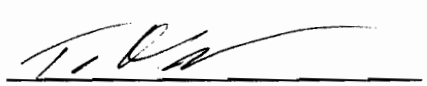
Dated: September 21, 2010


FOREPERSON

MELINDA HAAG
United States Attorney


BRIAN STRETCH
Chief, Criminal Section

Approved as to Form


THOMAS M. NEWMAN
Assistant United States Attorney

INDICTMENT
CR-10-